

**Amendments to the Specification are as follows:**

Before the first sentence on page 1 please insert the following paragraph.

This application claims the benefit of priority to Japanese Patent Application No. 2002-351210, herein incorporated by reference.

Please amend the paragraph beginning on page 2, line 15 and ending on page 2, line 20 as follows:

The present invention has been made in view of the above-described circumstances. One embodiment ~~An object of the present invention is to~~ provides a non-reciprocal circuit element having a small insertion loss and a wide isolation bandwidth and a communication device including this non-reciprocal circuit element.

Please delete the paragraph beginning on page 2, line 21 and ending on page 2, line 22 as follows:

~~In order to achieve the above object, in the present invention, the following configurations are employed.~~